

**WHAT IS CLAIMED IS:**

1. A liner for a snowboard boot comprising:

an inner liner;

a cellular elastomeric composite being formed from a first layer foam backed by a non-woven top sheet, the cellular elastomeric composite being attached to the inner liner; and

a second layer of foam material attached to the cellular elastomeric composite

wherein the first layer of foam is one of a reticulated foam and a hydrophilic open-cell foam.

2. A liner according to claim 1, wherein the first and second layers of foam are formed from a product called Aquazone.

3. A liner according to claim 1, further comprising a layer of insulation such as thermolite.

4. A liner according to claim 1, further comprising a temperature regulating membrane provided between the inner liner and the cellular elastomeric composite.

5. A liner according to claim 1, further comprising an outer layer, furthest from the inner liner.

6. A liner according to claim 5, wherein the outer layer is attached to a waterproof/breathable membrane.

7. A liner according to claim 5, wherein the outer layer is treated by encapsulation technology.

8. A liner according to claim 6, wherein the outer layer is a fabric that is structurally knitted or woven to repel water.